

START GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Component Unit Financial Statements
As of December 31, 2012 and for the Year Then Ended

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**START GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana**

Component Unit Financial Statements
As of and for the Year Ended December 31, 2012
With Supplemental Information Schedule

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KAREN M. HOLLIS, CPA

Independent Accountant's Compilation Report

To the Board of Commissioners
Start Girard Fire Protection District
Rayville, Louisiana

I have compiled the accompanying component unit financial statements of the Start Girard Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2012 which collectively comprise the District's basic financial statements as listed in the table of contents. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Start Girard Fire Protection District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Start Girard Fire Protection District in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information contained in Schedule I, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The supplementary information contained in Schedule II, III, and IV is presented for purposes of additional analysis and is not a required part of the basic financial statements. I have compiled the supplementary information from information that is the

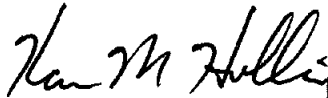
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representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

A handwritten signature in black ink, appearing to read "Karen M. Hill". The signature is written in a cursive, flowing style.

June 25, 2013
Rayville, Louisiana

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Statement of Net Assets

December 31, 2012

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$88,947
Receivables (net of allowances for uncollectibles)	29,788
Capital assets	378,267
TOTAL ASSETS	<u><u>\$497,002</u></u>
LIABILITIES	
Accounts payable	\$4,167
General obligation bonds payable	48,250
TOTAL LIABILITIES	<u><u>\$52,417</u></u>
NET ASSETS	
Invested in capital assets, net of related debt	\$330,017
Restricted for:	
Debt service	49,953
Unreserved - undesignated	64,615
TOTAL NET ASSETS	<u><u>\$444,585</u></u>

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana

Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			Net (Expenses)/ Revenue	Revenues and Change in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions		Governmental Activities	Business-type Activities	Total
Governmental Activities							
Public Safety	\$118,698	\$	\$9,619	(\$109,079)	(\$109,079)	\$	(\$109,079)
Total Governmental Activities	<u>\$118,698</u>	<u>\$0</u>	<u>\$9,619</u>	<u>(\$109,079)</u>	<u>(\$109,079)</u>		<u>(\$109,079)</u>
Total Component Unit	<u>\$118,698</u>	<u>\$0</u>	<u>\$9,619</u>	<u>(\$109,079)</u>	<u>(\$109,079)</u>	\$	<u>(\$109,079)</u>
General Revenues:							
Parcel Fees					87,800		87,800
2% Fire Insurance Rebate					7,418		7,418
Investment earnings					510		510
Other general revenues					2,700		2,700
Transfers							0
Total general revenues and transfers					<u>98,428</u>		<u>98,428</u>
Change in Net Assets					<u>(10,651)</u>		<u>(10,651)</u>
Net assets-beginning					455,236		455,236
Net assets-ending					<u>444,585</u>	<u>\$</u>	<u>444,585</u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Balance Sheet, December 31, 2012

	GOVERNMENTAL FUNDS
	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$88,947
Receivables (net of allowances for uncollectibles)	29,788
TOTAL ASSETS	<u><u>\$118,735</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$4,167
Total Liabilities	<u>4,167</u>
Fund Balances:	
Reserved for:	
Debt service	49,953
Unreserved, reported in:	
General fund	64,615
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$118,735</u></u>
Reconciliation of the Balance Sheet of the Governmental Funds To the Statement of Net Assets:	
Fund Balance-total governmental funds	\$114,568
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	786,224
Less accumulated depreciation	<u>(407,957)</u>
	<u>378,267</u>
Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:	
Bonds payable	<u>(48,250)</u>
	<u>(48,250)</u>
Net assets of governmental activities	<u><u>\$444,585</u></u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds**

For the Year Ended December 31, 2012

	<u>GENERAL FUND</u>	
REVENUES		
Parcel fees		\$87,800
Intergovernmental revenues:		
Fire insurance rebate		7,418
Agriculture & forestry grant		3,969
State grant		5,650
Interest and dividend earnings		510
Other revenues		<u>2,700</u>
Total Revenues		<u>108,047</u>
EXPENDITURES		
Equipment Lease		1,950
Fuel		2,199
Insurance		15,358
Legal and Accounting		12,449
Licenses, Fees, and Subscriptions		146
Repairs and Maintenance		11,678
Supplies		14,690
Telephone		1,061
Training and Travel		3,447
Utilities		6,089
Debt Principal		23,006
Debt interest		2,939
Capital Outlay		<u>5,650</u>
Total Expenditures		<u>100,662</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		7,385
FUND BALANCES, BEGINNING		<u>107,183</u>
FUND BALANCES, ENDING		<u><u>\$114,568</u></u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities:		
Net change in fund balances - total governmental funds		\$7,385
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	5,650	
Less current year depreciation	<u>(46,692)</u>	<u>(41,042)</u>
Payment of a capital lease is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments.		
Bonds payable	<u>23,006</u>	<u>23,006</u>
Change in nets assets of governmental activities.		<u><u>(\$10,651)</u></u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Schedule 1

**Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual
General Fund (and All Major Governmental Funds)
For the Year Ended December 31, 2012**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>final budget GAAP Basis</u>
REVENUES				
Parcel fees	\$86,100	\$86,100	\$87,800	\$1,700
Intergovernmental revenues;				
Fire insurance rebates	5,000	5,000	7,418	2,418
Agriculture & Forestry Grant	4,002	4,002	3,969	(33)
State grant	0	0	5,650	5,650
Interest and dividend earnings	0	0	510	510
Other revenues	2,700	2,700	2,700	0
Total Revenues	<u>97,802</u>	<u>97,802</u>	<u>108,047</u>	<u>10,245</u>
EXPENDITURES				
Equipment Lease	1,800	1,800	1,950	(150)
Fuel	3,700	3,700	2,199	1,501
Insurance	15,000	15,000	15,358	(358)
Legal and Accounting	10,000	10,000	12,449	(2,449)
Licenses, Fees and Subscriptions	200	200	146	54
Repairs and Maintenance	11,301	11,301	11,678	(377)
Supplies	12,301	12,301	14,690	(2,389)
Telephone	1,000	1,000	1,061	(61)
Training and Travel	4,000	4,000	3,447	553
Utilities	6,500	6,500	6,089	411
Debt Principal	23,000	23,000	23,006	(6)
Debt Interest	3,000	3,000	2,939	61
Capital Outlay	6,000	6,000	5,650	350
Total Expenditures	<u>97,802</u>	<u>97,802</u>	<u>100,662</u>	<u>(2,860)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	7,385	7,385
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>107,183</u>	<u>107,183</u>	<u>107,183</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>107,183</u>	<u>107,183</u>	<u>114,568</u>	<u>7,385</u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Schedule 2

**Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2012**

<u>NAME</u>	<u>AMOUNT</u>
Johnny Letlow, Chairman	\$0
Delbert Crow, Secretary	0
Terry Parker	0
	<hr/>
Total	<u><u>\$0</u></u>

**START - GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY**

Schedule 3

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2012

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				

There are no current year findings.

**START - GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY**

Schedule 4

Status of Prior Year Findings

For the Year Ended December 31, 2012

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				
2011-001	12/31/11	Expenses Exceeded	Yes	Amend Budget When
		Budgeted by More		Necessary
		Than 5%		